

THE THREE HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE THREE HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
ERIC D. KASENETZ, AT 212-310-8737.**

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Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON THREE HUNDRED TWENTY-
FOURTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

PLEASE TAKE NOTICE that on July 9, 2012, Lehman Brothers Holdings Inc.

(“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third

Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for

certain entities in the in the above-referenced chapter 11 cases, filed the three hundred twenty-fourth omnibus objection to claims (the “Three Hundred Twenty-Fourth Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Three Hundred Twenty-Fourth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **August 23, 2012 at 10:00 a.m. (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Three Hundred Twenty-Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI and certain of its affiliates, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); so as to be so filed and

received by no later than **August 9, 2012 at 4:00 p.m. (prevailing Eastern Time)** (the
“Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and
served with respect to the Three Hundred Twenty-Fourth Omnibus Objection to Claims or any
claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to
the Bankruptcy Court an order substantially in the form of the proposed order annexed to the
Three Hundred Twenty-Fourth Omnibus Objection to Claims, which order may be entered with
no further notice or opportunity to be heard offered to any party.

Dated: July 9, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**THREE HUNDRED TWENTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

THIS THREE HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS THREE HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
ERIC D. KASENETZ, AT 212-310-8737.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. The Plan Administrator files this three hundred twenty-fourth omnibus objection to claims (the “Three Hundred Twenty-Fourth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [ECF No. 6664], seeking disallowance and expungement, in whole or in part, of the claims listed on Exhibit A annexed hereto.

2. The Plan Administrator has examined each proof of claim identified on Exhibit A (collectively, the “No Liability Claims”) and has determined that, in each case as identified more specifically on Exhibit A, either (i) the applicable Chapter 11 Estate against which the claim is asserted has no liability for any part of the claim, or (ii) the applicable Chapter 11 Estate has no liability for a portion of the claim. The Plan Administrator, therefore, requests the No Liability Claims be disallowed and expunged to the extent set forth on Exhibit A.

3. The Plan Administrator reserves all rights to object on any other basis to any No Liability Claim as to which the Court does not grant the relief requested herein as well as to the portion of any No Liability Claim that is not the subject of this Objection.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On January 14, 2010, the Court entered the Procedures Order, which authorizes the filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012 (the “Effective Date”). Pursuant to the Plan, the Plan Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

The No Liability Claims Should Be Disallowed and Expunged

8. As a result of its review of the claims filed on the claims register in these chapter 11 cases and maintained by the Court-appointed claims agent, the Plan Administrator has identified the No Liability Claims as claims for which the Chapter 11 Estate against which the claim is filed does not have any liability, in whole or in part.

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See*

In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1).

10. The Plan Administrator has evaluated the transactions underlying the No Liability Claims and the books and records of the Chapter 11 Estates. The No Liability Claims are asserted against Chapter 11 Estates that are not liable on any grounds for such claims to the extent set forth on Exhibit A. As described further on Exhibit A, the No Liability Claims do not set forth any legal justification for asserting a claim, in whole or in part, against the applicable Chapter 11 Estates.

11. The Effective Date has occurred and distributions began on April 17, 2012. If the No Liability Claims remain on the claims register in the filed amount, the potential exists for recoveries by parties who do not hold valid claims against the Chapter 11 Estates. Accordingly, the Plan Administrator respectfully requests that the Court disallow and expunge the No Liability Claims to the extent set forth on Exhibit A attached hereto.

Notice

12. No trustee has been appointed in these chapter 11 cases. The Plan Administrator has served notice of this Three Hundred Twenty-Fourth Omnibus Objection to Claims on (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June

17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

13. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant the relief requested herein and such other and further relief as is just.

Dated: July 9, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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767 Fifth Avenue
New York, New York 10153
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Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	A-1 HEATING & COOLING, INC. 2342 AIRPORT ROAD RIFLE, CO 81650	09-10560 (JMP)	LB Rose Ranch LLC	09/21/2009	25112	\$56,531.00	The Debtors' records reflect that Claim 25112 is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
2	ABM INDUSTRIES, INC. C/O MICHAEL S. KIM KOBRE & KIM LLP 800 THIRD AVENUE NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30594	\$104,916,575.52*	The Debtors' records reflect that Claim 30594 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
3	ADKINS MATCHETT & TOY LTD 23-25 SPRING STREET SUITE 204B OSSINING, NY 10562	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11341	\$83,728.96	The Debtors' records reflect that Claim 11341 is based on a transaction or transactions between claimant and one or more non-Debtor entities. LBHI has no liability to claimant relative to such transaction or transactions.
4	ALTITUDE LANDSCAPE P.O. BOX 1882 EDWARDS, CO 81632	09-10560 (JMP)	LB Rose Ranch LLC	09/21/2009	24627	\$16,539.00	The Debtors' records reflect that Claim 24627 is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
5	ALUMINUM CORPORATION OF CHINA OVERSEAS HOLDINGS LIMITED, CHALCO TOWER 20TH FLOOR, 62 NORT XIZHIMEN STREET, HAIDIAN DISTRICT BEIJING, 100082 CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29427	\$14,000,000.00	The Debtors' records reflect that Claim 29427 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	AMERICAN EXPRESS TRAVEL RELATED SERVICES CO, INC. BECKET AND LEE LLP ATTORNEYS/AGENT FOR CREDITOR POB 3001 MALVERN, PA 19355-0701	09-17505 (JMP)	LB Preferred Somerset LLC	01/20/2010	66146	\$561.00	The claimant does not provide any basis or support to identify LB Preferred Somerset LLC as the entity liable for the transaction or transactions set forth in the claim.
7	AMERICAN FRIENDS OF LONDON BUSINESS SCHOOL REGENT'S PARK LONDON, NW1 4SA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10353	\$1,724,018.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <i>See I. & I. Holding Corp. v. Gainsburg</i> , 276 N.Y. 427, 433-434 (N.Y. 1938). Here, section 13 of the Memorandum of Understanding ("MOU") attached to Claim 10353 provides that claimant "will not rely, and will not permit any donee" to rely on the MOU. The MOU is therefore not a binding obligation of LBHI.
8	ARAG KRANKENVERSICHERUNGS- AG ATTN: MR. GREGOR JOHN HOLLERITHSTRABE 11 MUNICH, D-81829 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15469	\$380,419.35*	Claim 15469 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
9	AVATAR NEW YORK, LLC 40 WORTH ST., # 1219 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/26/2009	4548	\$5,750.00	The Debtors' records reflect that Claim 4548 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
10	BANK HANDLOWY W WARSZAWIE SA ATTN: SLAWOMIR SIKORA WARSZAWIE 16 WARSZAWA, 00-923 POLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28555	Undetermined*	Claim 28555 was filed as a protective claim, and the claimant has not identified any obligations for which LBHI is liable.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	BARUCH COLLEGE 17 LEXINGTON AVE. BOX 293 NEW YORK, NY 27707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7068	\$41,000.00	The agreement to provide charitable donation to claimant was never executed and therefore is not a binding obligation of LBHI.
12	BAYRISCHE BEARMTEN LEBENSVERSICHERUNG A.G. ATTN: STEFAN FORSTER, LEGAL DEPARTMENT THOMAS-DEHLER-STRASSE 25 MUNICH, 81737 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15520	\$294,840.00	Claim 15520 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
13	BERLINER WOHN-UND GESCHAFTSHAUS GMBH BEWOG DIRCKSENSTRASSE 38 10178 BERLIN GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11574	\$120,499.95	Claim 11574 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
14	BOBMAR ENT. CORP. 2 EXECUTIVE DR. #715 FORT LEE, NJ 07024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/24/2009	3948	\$38,890.00	The Debtors' records reflect that Claim 3948 is based on a transaction or transactions between claimant, on the one hand, and Lehman Brothers Inc., a non-Debtor entity, and/or Lehman Brothers Bank FSB (now known as Aurora Bank FSB), also a non-Debtor entity, on the other hand. LBHI has no liability to claimant relative to such transaction or transactions.
15	BORIS, LADD A. 125 W. 96TH STREET # 3A NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7509	\$900.00	The Debtors' records reflect that Claim 7509 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	BORKEN, KREIS BURLOER STR. 93 BORKEN, 46322 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9237	\$200,779.63	Claim 9237 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
17	CALIFORNIA PUBLIC SECURITIES ASSOCIATION PO BOX 2531 C/O MICHELLE HANNIGAN SAN FRANCISCO, CA 94126	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6197	\$28,723.19	The Debtors' records reflect that Claim 6197 is based on a transaction or transactions between claimant, on the one hand, and Lehman Brothers Inc., a non-Debtor entity, and/or Neuberger Berman Group LLC, also a non-Debtor entity, on the other hand. LBHI has no liability to claimant relative to such transaction or transactions.
18	CF CLAIMS LLC TRANSFEROR: MOSKOWITZ & AUSTIN LLC ATTN: DAVID SHARPE 1345 AVENUE OF THE AMERICAS, 23RD FLOOR NEW YORK, NY 10105	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/13/2009	3770	\$3,080.00	The Debtors' records reflect that Claim 3770 has already been satisfied by payments made to the claimant prior to September 15, 2008 (the " <u>Commencement Date</u> ").
19	CHESAPEAKE ENTERPRISES, INC. ATTN: MR. SCOTT W REED 1215 19TH STREET NW-3RD FLOOR WASHINGTON, DC 20036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/21/2008	851	\$10,000.00	The Debtors' records reflect that Claim 851 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
20	CHICAGO LAND REFRESHMENTS 10100 W. FRANKLIN AVENUE FRANKLIN PARK, IL 60131	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5769	\$11,474.49	The Debtors' records reflect that Claim 5769 is based on a transaction or transactions between claimant and non- Debtor entity or entities. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
21	CIMARRON CORPORATION OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13163	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> [Case No. 09-10156].
22	CIMARRON CORPORATION OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13191	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> [Case No. 09-10156].
23	COMVERSE TECHNOLOGY, INC. 810 SEVENTH AVENUE NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30597	\$230,816,466.15*	The Debtors' records reflect that Claim 30597 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
24	CONTINENTAL CAPITAL MARKETS SA AVENUE REVERDIL 8 NYON, 1260 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14302	\$117,872.00	Claim 14302 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
25	DEACONS 5/F ALEXANDRA HOUSE 18 CHATER ROAD CENTRAL HONG KONG, NA CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9783	\$4,123.00	Claim 9783 identifies Lehman Brothers International Europe, a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
26	DEGEWO AKTIENGESELLSCHAFT POTSDAMER STR. 60 BERLIN, 10785 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/12/2009	8058	\$195,635.21	Claim 8058 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
27	DEMIZIO,LINDA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15819	\$2,101.32	Claim 15819 appears to be based on amounts that claimant withdrew from the Lehman Brothers Savings Plan. LBHI has no liability relative to such withdrawal.
28	DFS DEUTSCHE FLUGSICHERUNG GMBH C/O DR. THOMAS MULLER AM DFS CAMPUS 10 LANGEN, D-63225 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/31/2009	6917	\$1,347,938.90	Claim 6917 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
29	DUISBURGER VEISORGUSELLCH UND VERKEHRSAGESELLSCHEFT MBH C/O SIMMONS & SIMMONS ATTN: REGINA RATH MESSETURM FRANKFURT, 60308 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/06/2009	5136	\$396,075.86	Claim 5136 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
30	DZ TRUCKING INC 11694 COUNTY RD. 320 RIFLE, CO 81650	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	31370	\$12,917.46	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
31	ECD INSIGHT LTD 8-9 NEW STREET LONDON, EC2M 4TP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2009	8129	\$3,470.00	The Debtors' records reflect that Claim 8129 is based on a transaction or transactions between claimant and non-Debtor entity or entities. LBHI has no liability to claimant relative to such transaction or transactions.
32	EMPIRE STATE CARPENTERS PENSION PLAN C/O MANNING-NAPIER ADVISORS INC ATTN: KIM BAXTER 290 WOODCLIFF DR FAIRPORT, NY 14450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34521	\$105,000.00	Claim 34521 appears to be filed by a bondholder or former bondholder. Claimant does not identify the CUSIP's associated with the bonds. However, it appears that the bonds are included on, and, therefore, the claim is duplicative of, Claim 10082 of Wilmington Trust Company, as Indenture Trustee. To the extent Claim 34521 is based on trading losses incurred by the claimant as a result of the sale of the bonds, LBHI is not liable to the claimant for such losses and claimant cannot recover from LBHI.
33	FINDLAY RSI 1210 DISTRIBUTION WAY VISTA, CA 920818816	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19834	\$362,735.42	The Debtors' records reflect that Claim 19834 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
34	FRECHEN, STADT JOHANN-SCHMITZ-PLATZ 1-3 FRECHEN, D-50226 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15508	\$103,964.85	Claim 15508 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
35	GALAXY 1 COMMUNICATIONS 4611 S. UNIVERSITY DRIVE #454 FORT LAUDERDALE, FL 33328	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12473	\$6,066.24	The Debtors' records reflect that Claim 12473 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
36	GALEN TECHNOLOGY SOLUTIONS INC ATTN ROBERT GRANGER 55 BROADWAY #801 NEW YORK, NY 100063008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2008	411	\$13,050.00	The Debtors' records reflect that Claim 411 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
37	GENGLER, THOMAS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27405	\$400,000.00	Claim 27405 is based on an employee award program. The Debtors' records reflect that claimant was not an LBHI employee. LBHI is therefore not the entity liable under the claim.
38	GLOBAL RESEARCH DISTRIBUTION 19 WEST 21ST STREET - SUITE 402 NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/03/2008	89	\$443,489.08	Claim 89 identifies non-Debtor entity or entities as the entity or entities liable under the claim.
39	GREENTREE GAZETTE, INC., THE 609 DATURA ST WEST PALM BCH, FL 33401-5309	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/03/2008	1190	\$16,600.00	Claim 1190 identifies a non-Debtor entity as the entity liable under the claim.
40	GRYPHON INVESTIGATIONS, LTD ONE NORTH BROADWAY, SUITE 602 WHITE PLAINS, NY 10601	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/16/2009	3367	\$2,985.11	The Debtors' records reflect that Claim 3367 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	GUZMAN, JUAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/26/2008	1449	\$5,600.00	Claim 1449 is based on unpaid wages. Claimant does not provide any support to identify any liability of LBHI with respect to any unpaid wages. Furthermore, the Debtors' records reflect that claimant was not owed any severance or unpaid wages upon completion of employment at LBHI.
42	HO ZIMMAN INC 152 THE LYNNWAY LYNN, MA 01902	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9673	\$10,059.75	The Debtors' records reflect that Claim 9673 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
43	HOSPITAL FOR SPECIAL SURGERY CONSTANCE B. MARGOLIN, ESQ., SENIOR VICE PRESIDENT 535 EAST 70TH STREET NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2009	4338	\$600,000.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <u>See I. & I. Holding Corp. v. Gainsburg</u> , 276 N.Y. 427, 433-434 (N.Y. 1938). Claimant has not demonstrated reliance on LBHI's pledge. Therefore the pledge is not a binding obligation of LBHI.
44	HUMAN CAPITAL SOURCE, INC. 8321 PINOTAGE COURT SAN JOSE, CA 95135	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6470	\$10,500.00	Claim 6470 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
45	HUNTER, E. MICHAEL 15 CRESTWOOD LANE SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/16/2009	65978	\$28,585.58	The Debtors' records reflect that Claim 65978 is based on a transaction or transactions between claimant and Lehman Brothers International Europe. LBHI has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
46	INFOSPACE, INC., A DELAWARE CORPORATION DOUG BALOG, GENERAL COUNSEL INTERSIL CORPORATION 1650 ROBERT J. CONLAN BOULEVARD, NE, MS 62B198 PALM BAY, FL 32905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33185	Undetermined*	The Debtors' records reflect that Claim 33185 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
47	INSTITUTE FOR FINANCIAL MARKETS 2001 PENNSYLVANIA AVE., NW, SUITE 600 WASHINGTON, DC 20006	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/19/2009	4913	\$42,370.00	The Debtors' records reflect that Claim 4913 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
48	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8597	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
49	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8598	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
50	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8599	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
51	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8600	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
52	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8601	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
53	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8602	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
54	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8604	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
55	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658	09-10560 (JMP)	LB Rose Ranch LLC	08/17/2009	8605	\$289.90	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
56	INTERLINE BRANDS, INC. DBA WILMAR BANKRUPTCY 801 WEST BAY STREET JACKSONVILLE, FL 32204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/12/2009	1720	\$10,211.46	Claim 1720 identifies "Ravenwood Apts," a non-Debtor entity, as the entity liable under the claim.
57	INTERNATIONAL PAPER COMPANY INTERNATIONAL PAPER COMPANY INTERNATIONAL PAPER PLAZA STAMFORD, CT 06921	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	08/06/2009	7562	\$6,440.37	Claim 7562 is based on services provided post-petition and for which payment has already been made in full.
58	INTERSIL EUROPE SARL, A SWISS CORPORATION DOUG BALOG, GENERAL COUNSEL INTERSIL CORPORATION 1650 ROBERT J. CONLAN BOULEVARD, NE, MS 62B198 PALM BAY, FL 32905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32150	Undetermined*	The Debtors' records reflect that Claim 32150 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
59	INTERSIL HOLDING GMBH, A SWISS CORPORATION DOUG BALOG, GENERAL COUNSEL INTERSIL CORPORATION 1650 ROBERT J. CONLAN BOULEVARD, NE, MS 62B198 PALM BAY, FL 32905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32149	Undetermined*	The Debtors' records reflect that Claim 32149 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
60	INTERSIL INVESTMENT COMPANY, A DELAWARE CORPORATION DOUG BALOG, GENERAL COUNSEL INTERSIL CORPORATION 1650 ROBERT J. CONLAN BOULEVARD, NE, MS 62B198 PALM BAY, FL 32905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32151	Undetermined*	The Debtors' records reflect that Claim 32151 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
61	KBC BANK NV ATTN: DIANE GRIMMIG, GENERAL COUNSEL 1177 AVENUE OF THE AMERICAS NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11055	\$50,069,152.77	Claim 11055 is based on letters of credit that have expired and for which no fees, expense or other amounts are owed by LBHI.
62	KLEINKNECHT ELECTRIC COMPANY, INC. MR. SEAN OWEN 252 W. 37TH ST, 9TH FLOOR NEW YORK, NY 10018	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16138	\$13,848.51	The Debtors' records reflect that Claim 16138 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
63	KNIGHT ELECTRICAL SERVICES CORP. 599 11TH AVE FL 7 NEW YORK, NY 10036-2110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/28/2009	4624	\$5,500.00	The Debtors' records reflect that Claim 4624 is based on a transaction or transactions between claimant and a non-Debtor entity. LBHI has no liability to claimant relative to such transaction or transactions.
64	KOREA MONEY BROKERAGE CORPORATION YOUNG POONG BLDG 33 13TH FLOOR SEORIN DONG CHONGRO KU SEOUL, KOREA, REPUBLIC OF	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/14/2009	12063	\$5,161.00	The Debtors' records reflect that Claim 12063 is based on a contract between claimant and Lehman Brothers International Europe, a foreign affiliate of the Debtors that is not a Debtor in these chapter 11 cases. LBSF has no liability to claimant relative to such contract.
65	LANDESHAUPTSTADT DUSSELDORF STADTENTWASSERUNGSBETRIEB AUF'M HENNEKAMP 47 40225 DUSSELDORF GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13454	\$311,371.31	Claim 13454 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
66	LE MEURICE 228 RUE DE RIVOLI CEDEX 01 PARIS, 75001 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/18/2009	8633	\$7,662.70	Claim 8633 identifies Lehman Brothers Ltd., a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
67	LEAPFROG ENTERPRISES, INC. C/O ROBERT L. EISENBACH III COOLEY GODWARD KRONISH LLP 101 CALIFORNIA STREET, 5TH FLOOR SAN FRANCISCO, CA 94111-5800	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30530	\$14,000,000.00*	The Debtors' records reflect that Claim 30530 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
68	LIGHTEN, WILLIAM E. 48 WELLINGTON AVE. NEW ROCHELLE, NY 10804	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28230	\$400,000.00*	The Debtors' records reflect that Claim 28230 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
69	LONDON FINANCIAL STUDIES 34 CURLEW STREET BUTLERS WHARF LONDON, SE1 2ND UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30570	\$14,232.20	The Debtors' records reflect that Claim 30570 identifies Lehman Brothers Ltd., a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
70	LOVELLS LLP ATTN: MATTHEW MORRIS, ESQ. 875 3RD AVE LBBY 1 NEW YORK, NY 10022-7222	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20284	\$39,577.05*	Claim 20284 indicates that it is based on services performed by claimant for a non-Debtor affiliate of the Debtors. LBHI has no liability to claimant relative to such services.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
71	MANPOWER SERVICES (HONG KONG) LIMITED SUITES 501-502A, 5/F., ASIAN HOUSE, 1 HENNESSY ROAD WANACHAI, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7513	\$10,436.15	The Debtors' records reflect that Claim 7513 is based on a transaction or transactions between claimant and a non-Debtor entity. LBHI has no liability to claimant relative to such transaction or transactions.
72	MAPLES FINANCE LIMITED CHRISTOPHER WATLER PO BOX 1093, QUEENSGATE HOUSE GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2131	\$18,000.00	Claim 2131 identifies non-Debtor entity or entities as the entity or entities liable under the claim.
73	MAPLES FINANCE LIMITED CHRISTOPHER WATLER PO BOX 1093, QUEENSGATE HOUSE GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2274	\$23,463.82	Claim 2274 identifies non-Debtor entity or entities as the entity or entities liable under the claim.
74	MARSH USA INC. ATTN: CRAIG PADOVER 121 RIVER STREET, 11TH FLOOR HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8537	\$1,386,002.21	Claim 8537 is based on amounts allegedly due by LBHI to certain insurance companies (the " <u>Insurance Companies</u> "). Claimant is not the proper party to collect amounts allegedly due under the relevant insurance contracts. Moreover, the Insurance Companies have filed claims against LBHI asserting that they are owed more than \$1 million pursuant to the same contracts that are the subject of this claim.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
75	MICHAEL PAGE INTERNATIONAL DO BRASIL RUA FUNCHAL ANDAR 375-7 ANDAR 04551-060 SAO PAULO BRASIL, BRAZIL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6767	\$74,505.76	The Debtors' records reflect that Claim 6767 is based on a transaction or transactions between claimant and a non-Debtor entity. LBHI has no liability to claimant relative to such transaction or transactions.
76	NEW YORK PUBLIC LIBRARY 476 FIFTH AVENUE, ROOM 76 NEW YORK, NY 10018-2788	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/31/2009	6828	\$25,000.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <u>See I. & I. Holding Corp. v. Gainsburg</u> , 276 N.Y. 427, 433-434 (N.Y. 1938). Claimant has not demonstrated reliance on LBHI's pledge. Therefore the pledge is not a binding obligation of LBHI.
77	NIELSEN COMPANY, THE (US), LLC F/K/A AC NIELSEN (US), INC. DIANA STURGEON, SR. MGR. BILLING 150 N MARTINGALE SCHAUMBURG, IL 60173	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2008	114	\$160,860.98	The Debtors' records reflect that Claim 114 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
78	PARAMOUNT PRO PRINTING CORPORATION 30 JOURNAL SQUARE (P.O. BOX 6639) JERSEY CITY, NJ 07306		Lehman No Case Asserted/All Cases Asserted	09/26/2008	41	\$26,577.66	The Debtors' records reflect that Claim 41 is based on a transaction or transactions between claimant, on the one hand, and Lehman Brothers Inc., a non-Debtor entity, and/or Neuberger Berman Group LLC, also a non-Debtor entity, on the other hand. The Debtors have no liability to claimant relative to such transaction or transactions.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
79	RAMADAN, ZAKY S.		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19520	\$11,000.00	The Debtors' records reflect that claimant was employed by LBHI through December 31, 2011. Claimant received full severance and bonus following completion of employment with LBHI. No liability is owed to claimant.
80	REALOGIC ANALYTICS, INC. ATTN SALVATORE CALDARONE, CEO 230 W MONROE ST. SUITE 1000 CHICAGO, IL 60606	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/02/2008	77	\$70,282.13	The Debtors' records reflect that Claim 77 is based on a transaction or transactions between claimant and REPE, a non-Debtor entity. LBHI has no liability to claimant relative to such transaction or transactions.
81	ROBERTO BAZZONI ONLUS (UK) PIONEER GLOBAL INCESTMENTS LIMITED 123 BUCKINGHAM PALACE ROAD VICTORIA LONDON, SW1W 9SL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/31/2009	6894	\$70,000.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <u>See I. & I. Holding Corp. v. Gainsburg</u> , 276 N.Y. 427, 433-434 (N.Y. 1938). Claimant has not demonstrated reliance on LBHI's pledge. Therefore the pledge is not a binding obligation of LBHI.
82	SEVEN BRIDGES GOLF CLUB C/O DAVID NOVICK, ESQ. WILLIAM HARRIS INVESTORS, INC. 191 N. WACKER DR., SUITE 1500 CHICAGO, IL 60606	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/02/2009	3143	\$2,390.40	The Debtors' records reflect that Claim 3143 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

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OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
83	SHAPIRO, MADELINE L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28276	\$105,057.69	A portion of Claim 28276, in the amount of \$105,057.69, is based on severance and notice pay. The Debtors' records reflect that claimant is currently an employee of LBHI and, therefore, is not entitled to severance and notice pay. The remaining portion of Claim 28276 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 28276 are reserved.
84	SIERRA LIQUIDITY FUND, LLC TRANSFEROR: US INFORMATION SYSTEMS INC. 2699 WHITE RD., SUITE # 255 IRVINE, CA 92614	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/17/2009	5533	\$22,325.25	The Debtors' records reflect that Claim 5533 relates to a contract that was assigned to Barclays Capital Inc. (" <u>Barclays</u> ") and for which Barclays assumed liability.
85	SMITHSONIAN INSTITUTION 1000 JEFFERSON DR., S.W. WASHINGTON, DC 20560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22770	\$75,000.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <u>See I. & I. Holding Corp. v. Gainsburg</u> , 276 N.Y. 427, 433-434 (N.Y. 1938). Claimant has not demonstrated reliance on LBHI's pledge. Therefore the pledge is not a binding obligation of LBHI.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
86	SOUTHWESTERN REFINING COMPANY INC OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13164	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
87	SOUTHWESTERN REFINING COMPANY INC OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13192	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
88	SPONSORS FOR EDUCATIONAL OPPORTUNITY ATTN: GREG SMITH 55 EXCHANGE PLACE, SUITE 600 NEW YORK, NY 10005-3303	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27990	\$340,000.00	Charitable pledges are only enforceable as binding obligations "when accepted by the charity by incurring liability in reliance thereon." <u>See I. & L. Holding Corp. v. Gainsburg</u> , 276 N.Y. 427, 433-434 (N.Y. 1938). Claimant has not demonstrated reliance on LBHI's pledge. Therefore the pledge is not a binding obligation of LBHI.
89	STADT ESCHBORN RATHAUSPLATZ 36 ESCHBORN, 65760 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9278	\$1,485,990.00	Claim 9278 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
90	STADT SCHWAEBISCH HALL ATTN: MR. UWE GOETZELMANN AM MARKT 4 SCHWAEBISCH HALL, DE-74523 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27015	\$54,343.76*	Claim 27015 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
91	STATE STREET BANK AND TRUST COMPANY ATTN: DEENA C. ETHRIDGE 1 LINCOLN STREET SFC 32 BOSTON, MA 02111	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15851	\$127,961.00*	The Debtors' records reflect that Claim 15851 relates to a contract that was assigned to Barclays Capital Inc. (" <u>Barclays</u> ") and for which Barclays assumed liability.
92	STUART C. IRBY CO. D/B/A IRBY ELECTRICAL DIST. OF THE CITY OF JACKSON/STATE OF MS DAVID B. POGRUND - STONE POGRUND & KOREY 1 EAST WACKER DRIVE, SUITE 2610 CHICAGO, IL 60601	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/26/2009	2005	\$18,158.62	Claim 2005 indicates that it is based on a transaction or transactions between claimant and JWH Joliet LLC. LBHI has no liability to claimant relative to such transaction or transactions

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
93	TAKE CARE EMPLOYER SOLUTIONS, LLC F/K/A CHD MERIDIAN HEALTHCARE 161 WASHINGTON ST STE 1400 CONSHOHOCKEN, PA 19428-2055	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25495	\$472,432.48	The Debtors' records reflect that Claim 25495 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
94	TEKSYSTEMS, INC. 7437 RACE RD. ATTN: RICH RODGERS HANOVER, MD 21076	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/19/2008	1383	\$1,360.64	Claim 1383 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
95	TORRES MS. CECILIA HERNANDEZ 0015 WILD ROSE COURT GLENWOOD SPRINGS, CO 81601	09-10560 (JMP)	LB Rose Ranch LLC	09/16/2009	13409	\$35,818.00	The Debtors' records reflect that this claim is based on a transaction or transactions between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction or transactions.
96	TRANSWORLD DRILLING COMPANY OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13162	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156]).

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
97	TRANSWORLD DRILLING COMPANY OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13193	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
98	TRIANGLE REFINERIES INC OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13161	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
99	TRIANGLE REFINERIES INC OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13194	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
100	TRIPLE S MINERALS RESOURCES CORP (F/K/A KERR-MCGEE MINERALS RESOURCES CORP OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13160	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
101	TRIPLE S MINERALS RESOURCES CORPORATION (F/K/A KERR-MCGEE MINERALS RESOURCE CORP.) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX, INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13195	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
102	TRIPLE S REFINING CORP F/K/A KERR-MCGEE REFINING CORP OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13159	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
103	TRIPLE S REFINING CORP F/K/A KERR-MCGEE REFINING CORP OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP ATTN: DAVID J. MARK 1633 BROADWAY NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13196	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
104	TRIPLE S, INC. OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13187	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
105	TRIPLE S, INC. OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13197	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
106	TRONOX FINANCE CORP. OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13186	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
107	TRONOX FINANCE CORP. OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13198	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
108	TRONOX HOLDINGS INC. (F/K/A KERR-MCGEE HOLDINGS INC.) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13199	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
109	TRONOX HOLDINGS INC. FKA KERR-MEGEE HOLDINGS INC. OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13185	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
110	TRONOX INCORPORATED OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13183	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
111	TRONOX INCORPORATED OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13188	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
112	TRONOX INCORPORATED ET AL. ATTN: MICHAEL J. FOSTER, VICE PRESIDENT 3301 NW 150TH ST OKLAHOMA CITY, OK 73134-2009	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29767	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
113	TRONOX LLC (F/K/A KERR-MCGEE CHEMICAL LLC) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13181	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
114	TRONOX LLC (F/K/A KERR-MCGEE CHEMICAL LLC) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES 7 FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13190	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
115	TRONOX PIGMENTS (SAVANNAH) (F/K/A KERR-MCGEE PIGMENTS (SAVANNAH)) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13200	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].
116	TRONOX PIGMENTS (SAVANNAH) FKA KERR-MCGEE PIGMENTS (SAVANNAH) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13184	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> " [Case No. 09-10156].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
117	TRONOX WORLDWIDE LLC (F/K/A KERR-MCGEE CHEMICAL WORLDWIDE LLC) OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. ET AL. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/16/2009	13189	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> [Case No. 09-10156].
118	TRONOX WORLDWIDE LLC F/K/A KERR-MCGEE CHEMICAL WORLDWIDE LLC OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TRONOX INC. C/O KASOWITZ, BENSON, TORRES & FRIEDMAN LLP 1633 BROADWAY ATTN: DAVID J. MARK NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13182	Undetermined*	This claim is based on claims asserted by the Official Committee of Unsecured Creditors of Tronox Inc. (the " <u>Creditors Committee</u> ") (the " <u>Tronox Action</u> ") in the Bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> ") against various lenders. The claimant released LCPI and LBHI from any liability for the claims asserted in this proof of claim in a settlement agreement entered into in the bankruptcy case of Tronox Inc. and its affiliates (collectively the " <u>Tronox Debtors</u> [Case No. 09-10156].
119	UNITED TELEPHONE CO. OF THE WEST (NEBRASKA) PO BOX 7971 SHAWNEE MISSION, KS 66207-0971	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/20/2008	821	\$8,859.66	The Debtors' records reflect that Claim 821 is based on a transaction or transactions for which all invoices were paid in full prior to September 15, 2008 (the " <u>Commencement Date</u> ").

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 324: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
120	UNIVERSITY OF CHICAGO, THE RONALD J. SCHILLER ALUMNI RELATIONS & DEVELOPMENT 5801 SOUTH ELLIS AVENUE, 4TH FLOOR CHICAGO, IL 60637	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/20/2009	1819	\$600,000.00	Under Illinois law a promise to donate money is only enforceable if the charitable organization incurs liability in reliance on the promise. Claimant has not demonstrated that it incurred liabilities in reliance on LBHI's charitable pledge. See <i>In re Wheeler's Estate</i> , 1 N.E.2d 425, 431 (Ill. App. Ct. 1936). In addition, section 14 of the agreement attached to Claim 1819 limits Claimant's remedy to removal of public recognition of LBHI's gift. LBHI therefore has no liability to Claimant.
121	WHEATLAND ENTERPRISES, INC. DBA OVERLAND LIMOUSINE SERVICE P.O. BOX 8263 SHAWNEE MISSION, KS 66208	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2008	1436	\$5,949.25	The Debtors' records reflect that Claim 1436 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
122	XICOR, LLC, A DELAWARE LIMITED LIABILITY COMPANY DOUG BALOG, GENERAL COUNSEL INTERSIL CORPORATION 150 ROBERT J. CONLAN BOULEVARD, NE, MS 62B198 PALM BAY, FL 32905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32152	Undetermined*	The Debtors' records reflect that Claim 32152 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
TOTAL						\$427,100,168.05	

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
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**ORDER GRANTING THE THREE HUNDRED TWENTY-
FOURTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the three hundred twenty-fourth omnibus objection to claims, dated July 9, 2012 (the “Three Hundred Twenty-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Liability Claims to the extent that they assert claims for which the applicable Chapter 11 Estates do not have any liability, all as more fully described in the Three Hundred Twenty-Fourth Omnibus Objection to Claims; and due and proper notice of the Three Hundred Twenty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Three Hundred Twenty-Fourth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Twenty-Fourth Omnibus Objection to Claims.

legal and factual bases set forth in the Three Hundred Twenty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Three Hundred Twenty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged, with prejudice, to the extent set forth therein; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Three Hundred Twenty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto and (ii) the portion of any No Liability Claim that is not the subject of the Three Hundred Twenty-Fourth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE